CHAPTER 27-02-05 IDENTIFICATION OF WORKERS

Section	
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27-02-05-01. Employee social security number required. Each employer shall ascertain the social security account number of each worker performing services for the employer in employment.

General Authority: NDCC 52-02-02 **Law Implemented:** NDCC 52-01-02

27-02-05-02. Receipt of application for number required. If a worker does not have an account number, the employer shall request the worker to produce a receipt issued by an office of the social security administration indicating that the worker has filed an application for an account number. The receipt shall be retained by the worker.

General Authority: NDCC 52-02-02 **Law Implemented:** NDCC 52-01-02

27-02-05-03. Notification of social security number requirement. If a worker fails to report the worker's correct account number or to produce a receipt issued by an office of the social security administration indicating that the worker had filed an application for an account number, the employer shall inform the worker that regulation 106 of the bureau of internal revenue, United States treasury department, under the Federal Insurance Contributions Act, provides that:

- Each worker shall report to the worker's employer the worker's social security account number and the worker's name exactly as shown on the account number card issued to the worker by the social security administration.
- 2. Each worker who has not secured an account number shall file an application for an account number on form ss-5 of the treasury department, bureau of internal revenue. The application shall be filed on or before the seventh day after the date on which the worker first performs employment for wages, except that the application shall be filed on or before the date the worker is separated from the worker's employer if such date precedes the seventh day.
- If, on the fourteenth day after the date on which the worker first performs employment for wages for the employer, or on the day on which the worker is separated from the worker's employer, whichever is

the earlier, the worker does not have an account number, and has not shown the employer a receipt issued by an office of the social security administration indicating that the worker has filed an application for an account number, the worker shall furnish the employer an application on form ss-5, completely filled in and signed by the worker. If a copy of form ss-5 is not available, the worker shall furnish the employer a written statement signed by the worker, showing the date of the statement, the worker's full name, present address, date and place of birth, father's full name, mother's full name before marriage, worker's sex and color or race, and a statement as to whether the worker has previously filed an application on form ss-5 and, if so, the date and place of such filing. Furnishing the employer with an executed form ss-5, or statement in lieu thereof, does not relieve the worker of the worker's obligation to make an application on form ss-5 as set forth in subsection 2.

General Authority: NDCC 52-02-02 **Law Implemented:** NDCC 52-01-02

27-02-05-04. Information concerning social security numbers. Each employer shall inform the employer's workers, in instances in which the information is pertinent, that:

- 1. Copies of form ss-5, application for a social security account number, can be secured at any district office of the social security administration, an office at which claims for unemployment compensation may be filed, the local post office, or from any collector of internal revenue and shall be filed with the social security administration district office or the office at which claims for unemployment compensation benefits may be filed nearest the worker's place of employment, or if the worker is not working in the United States, with the social security administration office at Baltimore, Maryland.
- Any worker who has lost the worker's account number card may secure
 a duplicate card by applying at the district office of the social security
 administration nearest the worker's place of employment.
- 3. Any worker may have the worker's account number changed at any time by applying to a district office of the social security administration and showing good reason for a change. Any worker whose name is changed by marriage or otherwise, or who has stated incorrect information on form ss-5, should report such change or correction to a district office of the social security administration or office at which claims for unemployment compensation benefits may be filed. Copies of form oaan-7003, employee's request for change in records, for making such reports, may be obtained from any district office of the social security administration or any office at which claims for unemployment compensation benefits may be filed.

4. Any worker who has more than one account number shall report all numbers to the district office of the social security administration or office at which claims for unemployment compensation benefits may be filed nearest the worker's place of employment.

General Authority: NDCC 52-02-02 **Law Implemented:** NDCC 52-01-02

27-02-05-05. Application by employer for social security number. If a worker fails to comply with the requirements enumerated under section 27-02-05-03, the worker's employer shall execute a form ss-5, application for a social security account number, a statement signed by the employer, setting forth as fully and as clearly as possible the worker's full name, the worker's present or last known address, date and place of birth, father's full name, mother's full name before marriage, and the worker's sex and color or race, and a statement as to whether an application for an account number has previously been filed by the worker and, if so, the date and place of such filing. The employer shall file the executed form ss-5 at the nearest district office of the social security administration and indicate thereon that the employer is to be notified of the social security account number assigned to the employee.

General Authority: NDCC 52-02-02 **Law Implemented:** NDCC 52-01-02